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Our Case No. 9281-4755
Client Reference No. N US03022

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Serial No. 10/797,794

Filing Date: March 10, 2004

For: THIN FILM MAGNETIC HEAD HAVING
TOROIDAL COIL AND MANUFACTURING
METHOD OF THE SAME

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) Examiner: W.J. Klimowicz

) Art Unit: 2627
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Response to Restriction/Election Requirement

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction/Election Requirement dated July 11, 2006,
please amend the application as follows:

Listings of the Claims begin on page 2 of this paper.

Remarks begin on page 20 of this paper.